WHAT IS CLAIMED IS:

- 1. A shoe or boot comprising:
 - an inner moisture transfer material;
 - a nonwoven added with open cell foam material;
 - a thermal insulating layer; and
 - an outer moisture transfer material waterproofed by a waterproof film.
- 2. The shoe or hant according to claim 1, wherein the open cell foam is hydrophilic and breathable.
- 3. The shoe or boot according to claim 1, wherein at least two of the four layers defined therein are attached to each other by lamination.
- 4. The shoe or boot according to claim 1, wherein at least two of the four layers defined therein are attached to each other by mechanical bonding.
- 5. The shoe or boot according to claim 1, wherein the outer moisture transfer material includes a fabric that is structurally knitted or woven to repel water.
- 6. The shoe or boot according to claim 1, wherein the open cell foam has reversible thermal enhanced properties.

- 7. The shoe or boot according to claim 1, wherein the nonwoven has reversible thermal enhanced properties.
- 8. A shoe or boot comprising:
 - an inner moisture transfer material; and
- a thermal nonwoven composite formed from a combination of synthetic fibers and an open-cell foam material.
- 9. The shoe or boot according to claim 8, wherein the thermal nonwoven composite has reversible enhanced thermal properties;
- 10. The shoe or boot according to claim 8, further comprising an outer layer attached to the thermal nonwoven composite, the outer layer comprising encapsulated synthetic fibers.
- 11. A shoe or boot comprising:
 - an inner moisture transfer material:
 - a nonwoven having reversible enhanced thermal properties;
- 12. The shoe or boot according to claim 11, wherein the nonwoven has been combined with an open cell foam that has reversible enhanced thermal properties.
- 13. A shoe or boot comprising:

an inner moisture transfer material;
an open cell foam material; and
a spacer material attached to the foam material.

- 14. The shoe or boot according to claim 13, wherein the spacer material has reversible enhanced thermal properties.
- 15. The shoe or boot according to claim 13, wherein the open cell foam has reversible enhanced thermal properties.
- 16. The shoe or boot according to claim 13, wherein the open cell foam is combined with fibers and has reversible enhanced thermal properties.
- 17. The shoe or boot according to claim 1, wherein at least one of the nonwoven or the foam has been treated with a chemical ionization.
- 18. The shoe or boot according to claim 8, wherein the thermal nonwoven composite has been treated with a chemical ionization.